

FIG. 1

2/16

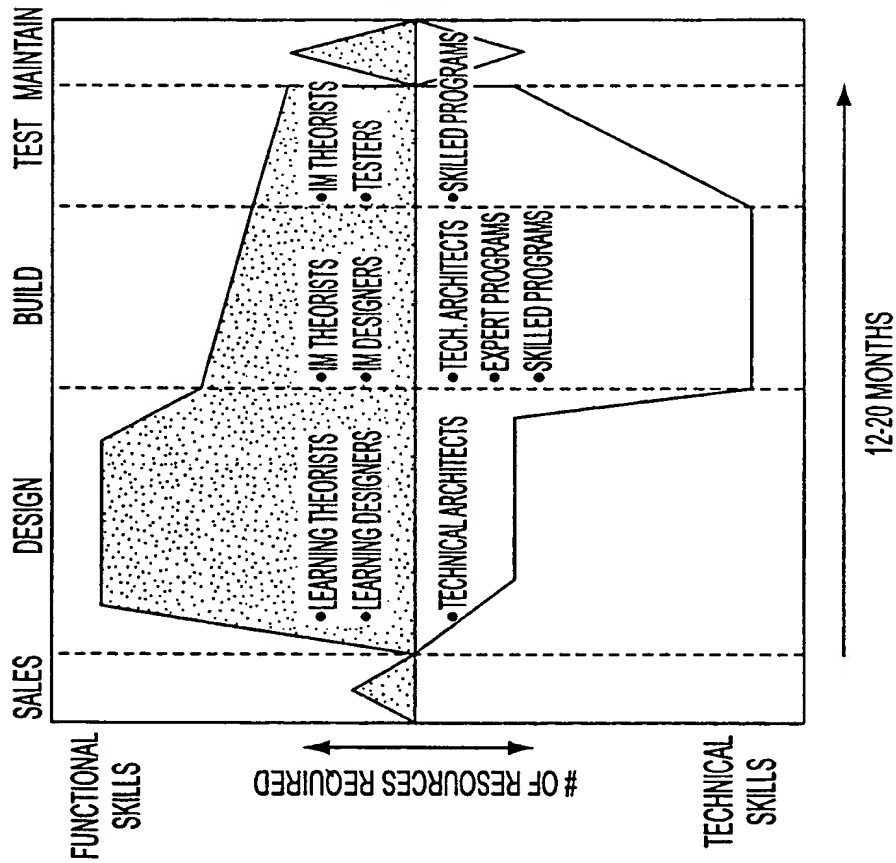


FIG. 3

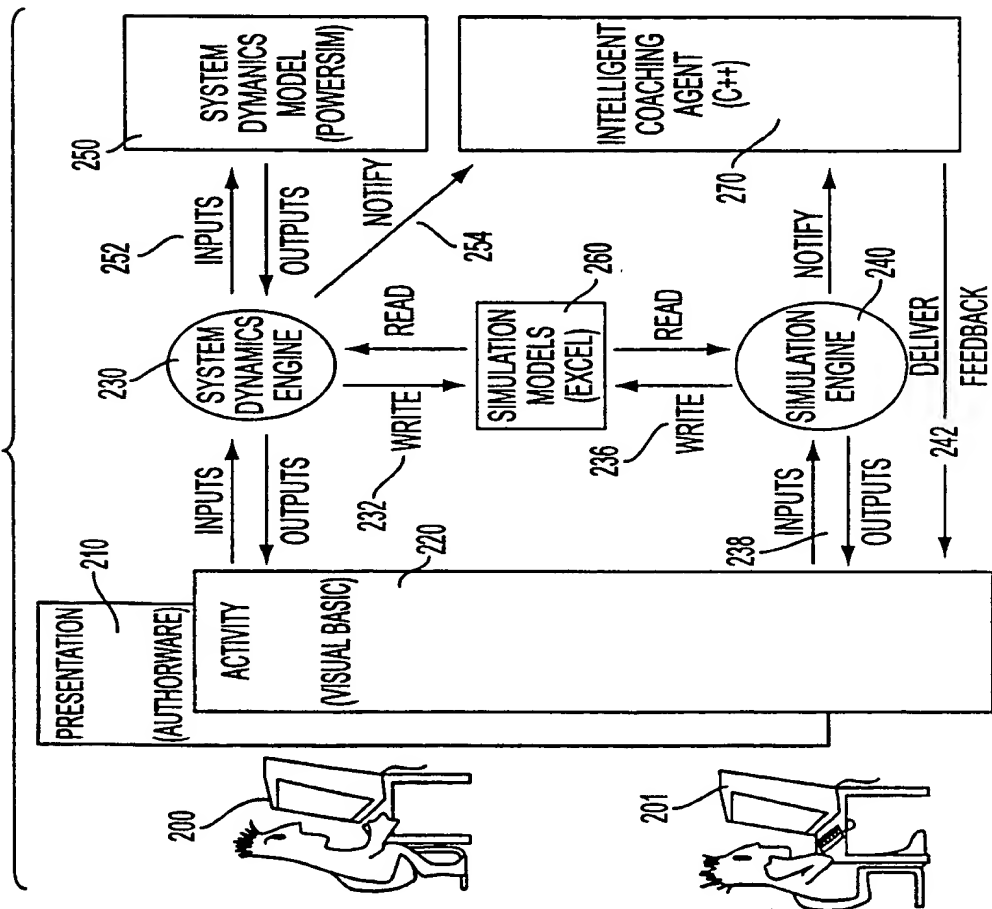


FIG. 2

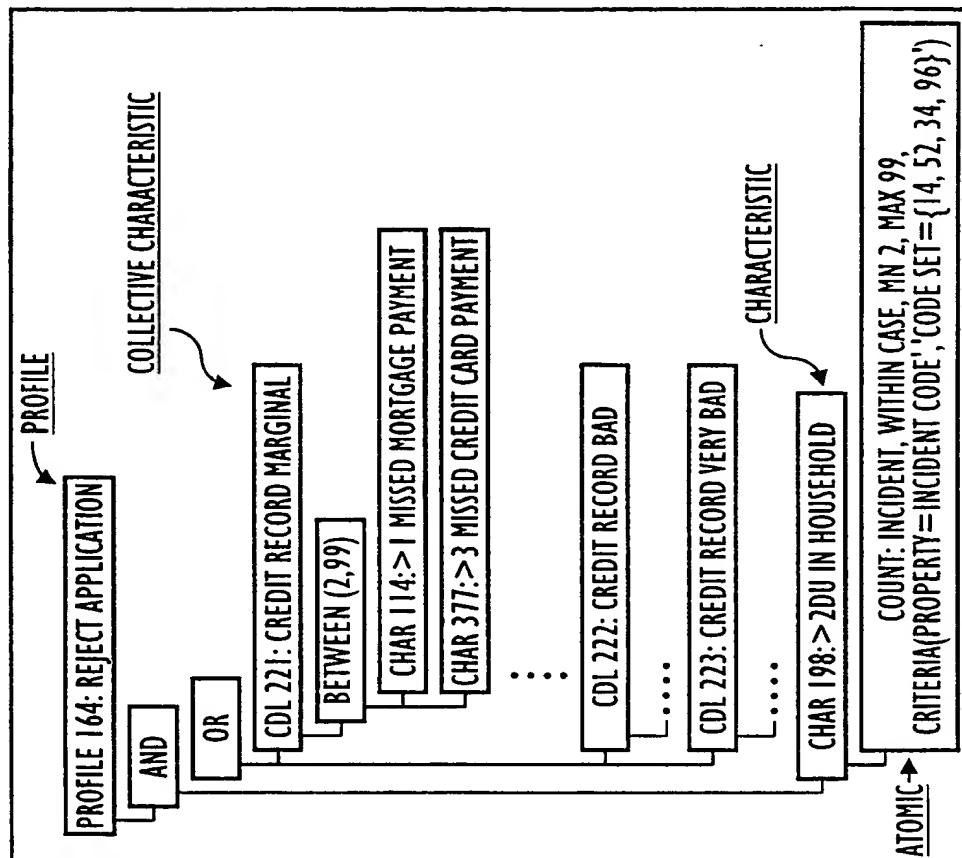


FIG. 5

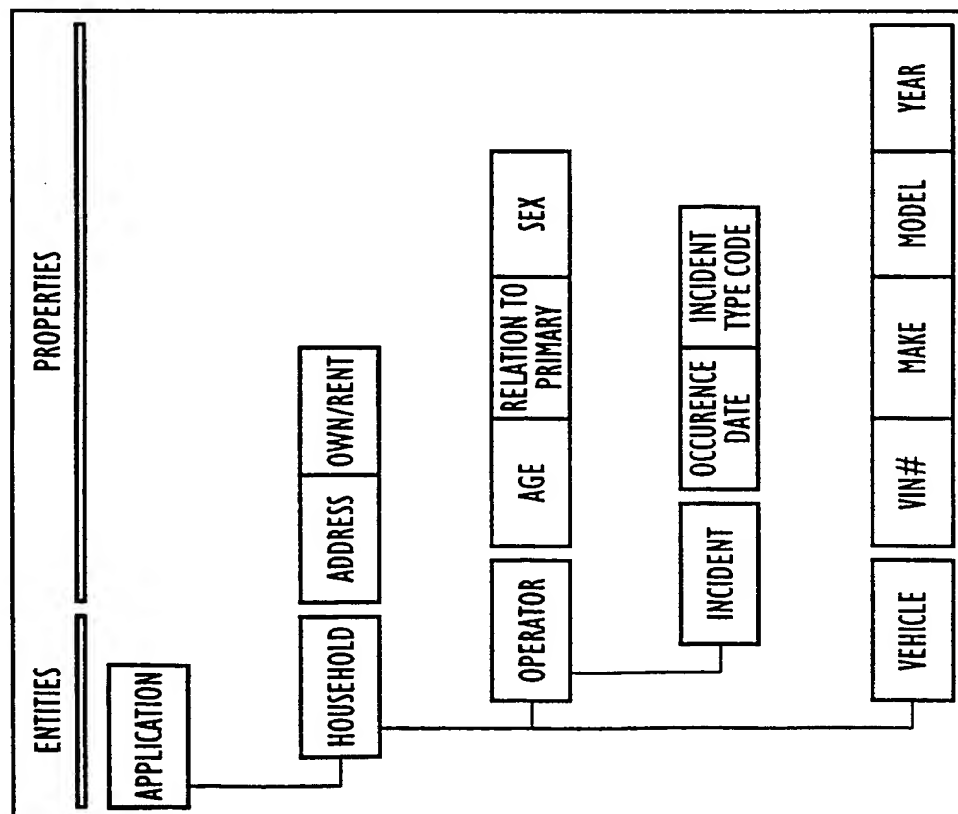


FIG. 4

RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

EXIT

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPUTED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

570 INTEREST EXPENSE

590 US FEDERAL INCOME TAXES

6100 SALARIES AND WAGES EXPENSE

6200 PAYROLL ALLOWANCES

6300 EMPLOYEE BENEFITS

DATE

ENTRY

ACCOUNTS

JOURNAL Y1

DR

CR

1/01

1

BACK

10x72

NEXT

ACCOUNTING CONCEPTS

ASSIGNMENT

TEAM

HOW PRINT

GLOSSARY

TIME

FIG. 7

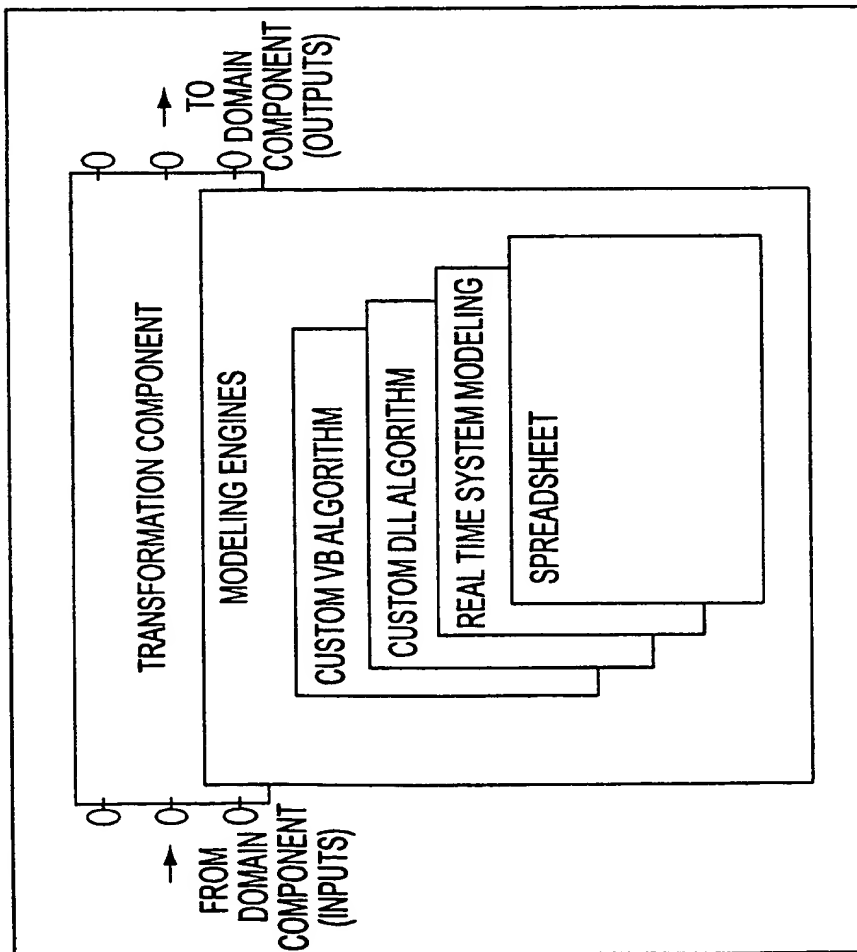



FIG. 6

5/16



TEAM FEEDBACK

YOU HAVEN'T DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK.

0.080B

CLOSE

FIG. 9

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
→

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES	INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
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		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

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		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

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		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

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		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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		8100 SALARIES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

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	TOTAL:	\$210,000.00			

BACK
1 OF 2
NEXT

DATE		ENT#	ACCOUNTS	JOURNAL-Y1		DR	CR
101	1						

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

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		970 INTEREST EXPENSE			
</					

6/16

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities

SETTLEMENT INVOICE

DATE: 01/02 INV.#: 6578-31

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

2 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510	COST OF GOODS SOLD		
513	DIRECT MATERIAL VARIANCE		
515	CASH DISCOUNTS EARNED		
571	IMPUTED INTEREST EXPENSE		
580	OTHER FINANCIAL CHARGES		
970	INTEREST EXPENSE		
980	US FEDERAL INCOME TAXES		
8100	SALARIES AND WAGES EXPENSE		
8200	PAYROLL ALLOWANCES		
8300	EMPLOYEE BENEFITS		

1 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

7/16

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.


BELL PHONE COMPANY	
PAID IN CASH	
ACCOUNT NUMBER: 001362	
INVOICE NUMBER: 5438169	
INVOICE DATE: 01/24	
AMOUNT DUE: \$700.00	
PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT	
SUMMARY OF CHARGES	
PHONE BILL: \$660.37	
TAX: \$39.63	
TOTAL AMOUNT DUE: \$700.00	

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

BACK
3 OF 22
NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12



TEAM FEEDBACK

0.0000

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

FIG. 13

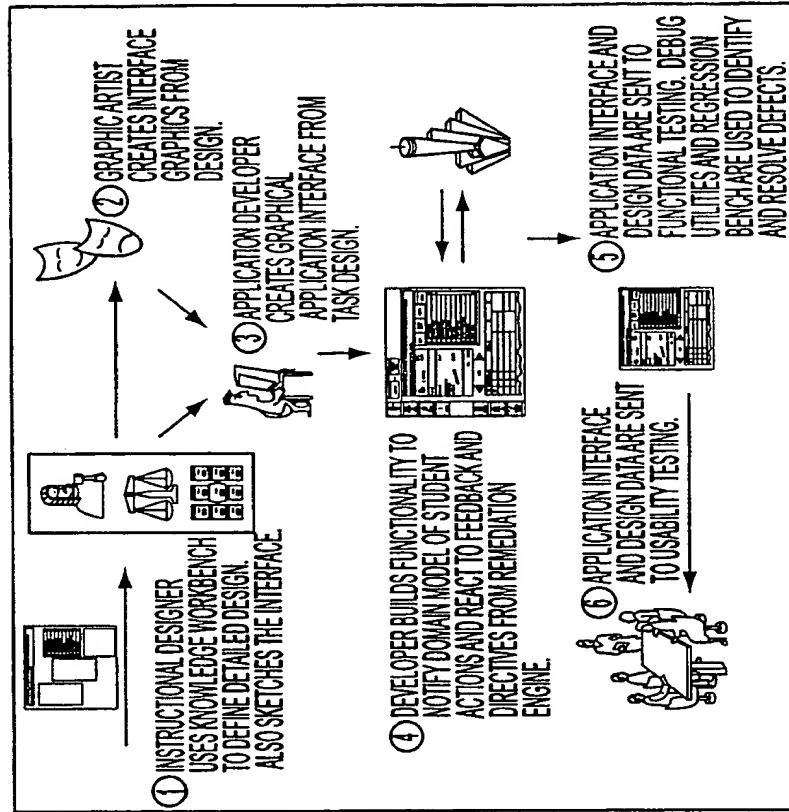


FIG. 15

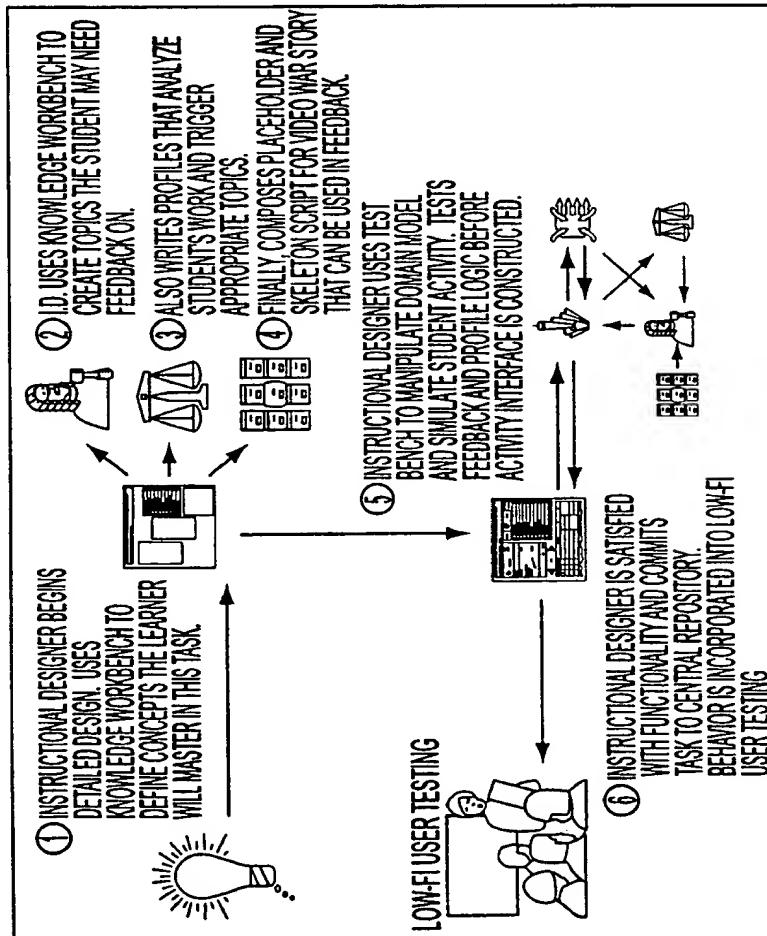


FIG. 14

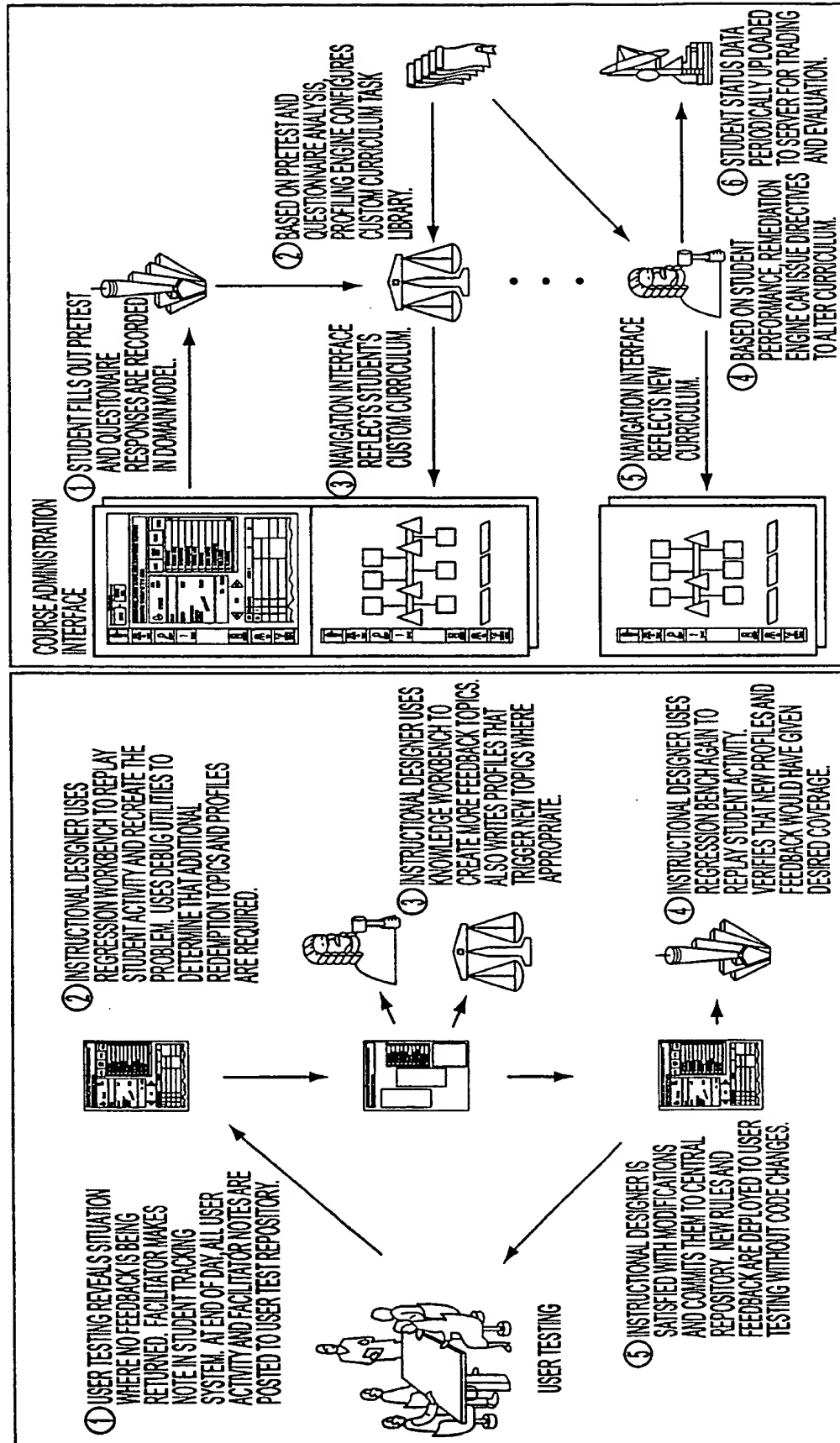
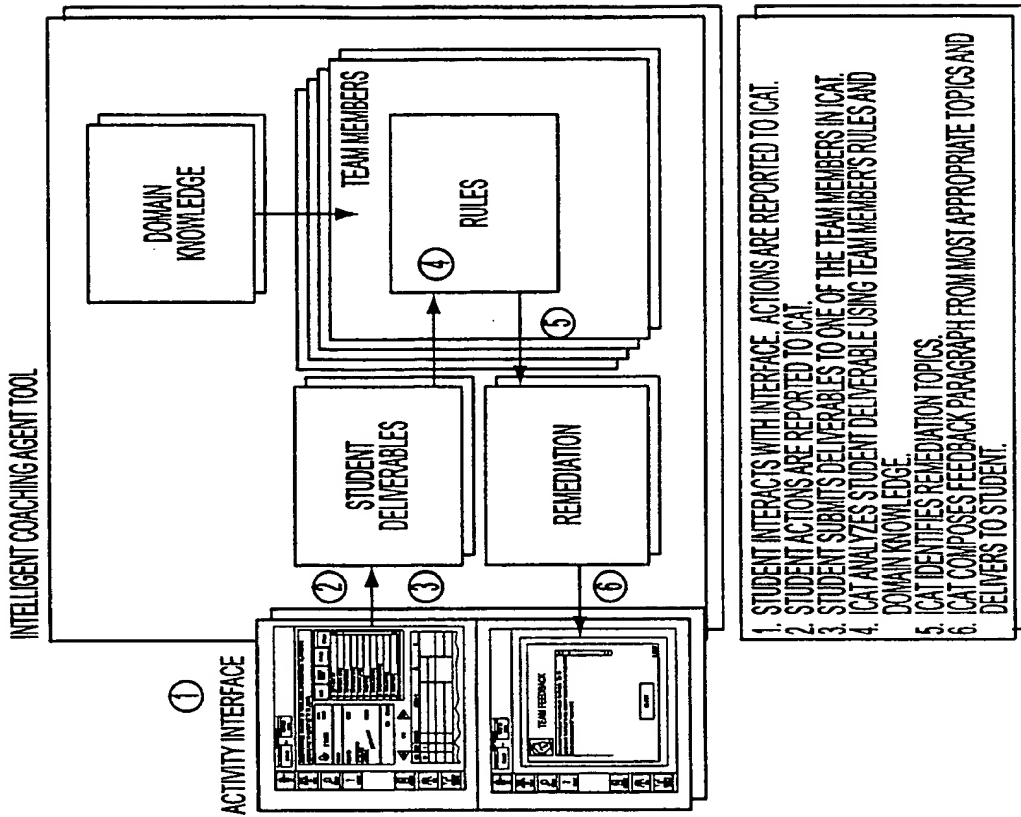


FIG. 17

FIG. 16

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1. STUDENT INTERACTS WITH INTERFACE. ACTIONS ARE REPORTED TO ICAT.
2. STUDENT ACTIONS ARE REPORTED TO ICAT.
3. STUDENT SUBMITS DELIVERABLES TO ONE OF THE TEAM MEMBERS IN ICAT.
4. ICAT ANALYZES STUDENT DELIVERABLE USING TEAM MEMBERS RULES AND DOMAIN KNOWLEDGE.
5. ICAT IDENTIFIES REMEDIATION TOPICS.
6. ICAT COMPOSES FEEDBACK PARAGRAPH FROM MOST APPROPRIATE TOPICS AND DELIVERS TO STUDENT.

FIG. 19

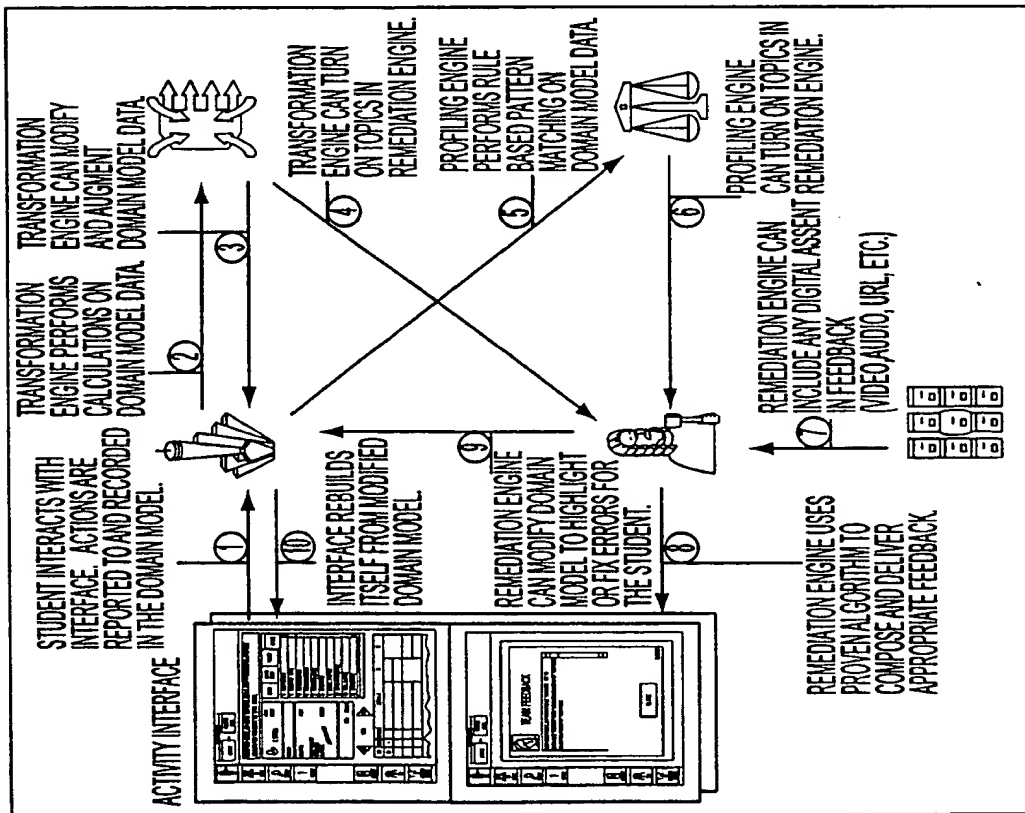


FIG. 18

11/16

#1 GET CONTROL ID

9480 INSURANCE EXPENSE=ID#1202

CREDIT FIELD=ID#3022

#2 MAKE MAPPING

ID#1202 MAPPED TO TARGET ID#3022

FIG. 21

<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL </div>																																															
COUNTRY-WIDE INSURANCE <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> BILLING DATE 1/13 ACCT # 0793 INV # 793-231 </div>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">ITEM</th> <th style="width: 30%;">DESCRIPTION OF SERVICES</th> <th style="width: 20%;">DATES OF SERVICES</th> <th style="width: 15%;">AMOUNT</th> <th style="width: 10%;">DUE</th> <th style="width: 15%;"></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>BUSINESS INSURANCE</td> <td>JANUARY FEBRUARY MARCH</td> <td>\$100.00 \$100.00 \$100.00</td> <td></td> <td></td> </tr> <tr> <td colspan="6" style="text-align: center; padding: 10px;">PAID IN CASH</td> </tr> </tbody> </table> <div style="margin-top: 10px; text-align: right;"> PLEASE PAY THIS AMOUNT \$300.00 DATE DUE </div>		ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT	DUE		1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00			PAID IN CASH																															
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<div style="display: inline-block; width: 40%;"> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> BACK </div> </div> <div style="display: inline-block; width: 20%; text-align: center;"> 12 OF 22 </div> <div style="display: inline-block; width: 40%;"> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> NEXT </div> </div>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">ASSETS</th> <th style="width: 25%;">LIABILITIES & EQUITY</th> <th style="width: 20%;">REVENUES</th> <th style="width: 40%;">EXPENSES</th> </tr> </thead> <tbody> <tr> <td>8460 LAND, BLDG & LG. EQUIP RENTAL EXP</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8460 INSURANCE EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8502 STANDARD TOOLS & EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8504 OFFICE SUPPLIES EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8506 UTILITIES EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8508 TELEPHONE EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8510 LEGAL FEE EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8512 PROFESSIONAL FEE EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8514 MISC SERVICES EXPENSE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>8520 SMALL EQUIPMENT RENTAL EXPENSE</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES	8460 LAND, BLDG & LG. EQUIP RENTAL EXP				8460 INSURANCE EXPENSE				8502 STANDARD TOOLS & EXPENSE				8504 OFFICE SUPPLIES EXPENSE				8506 UTILITIES EXPENSE				8508 TELEPHONE EXPENSE				8510 LEGAL FEE EXPENSE				8512 PROFESSIONAL FEE EXPENSE				8514 MISC SERVICES EXPENSE				8520 SMALL EQUIPMENT RENTAL EXPENSE			
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		10 CASH			\$300.00																																										

FIG. 20

12/16

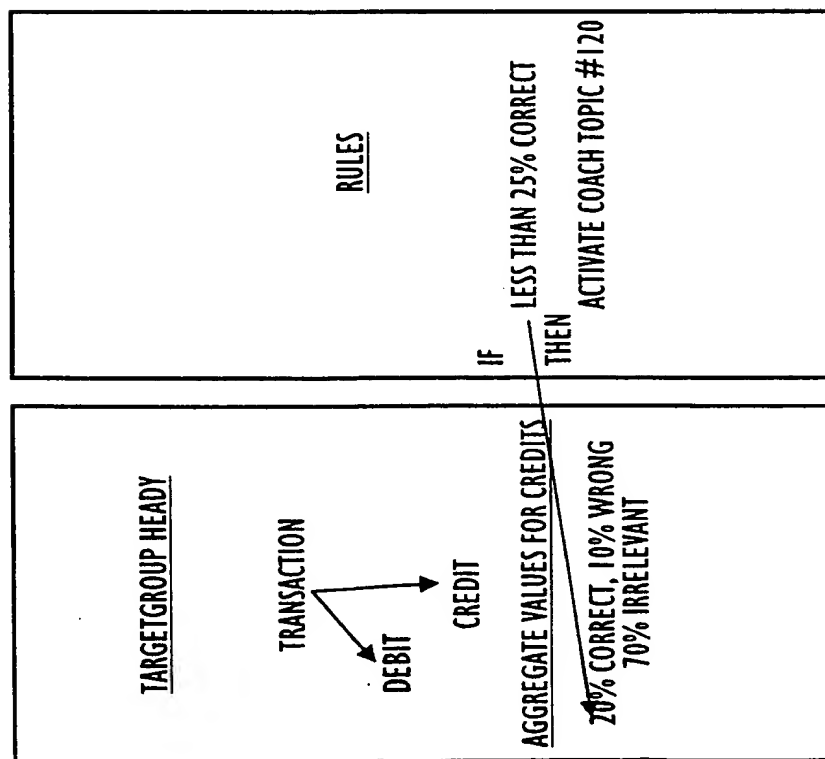


FIG. 22

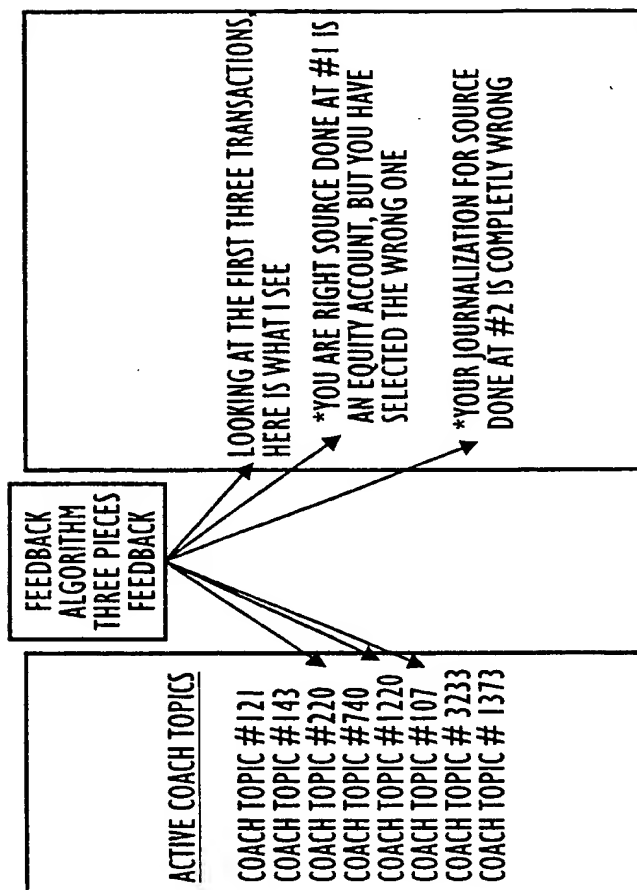
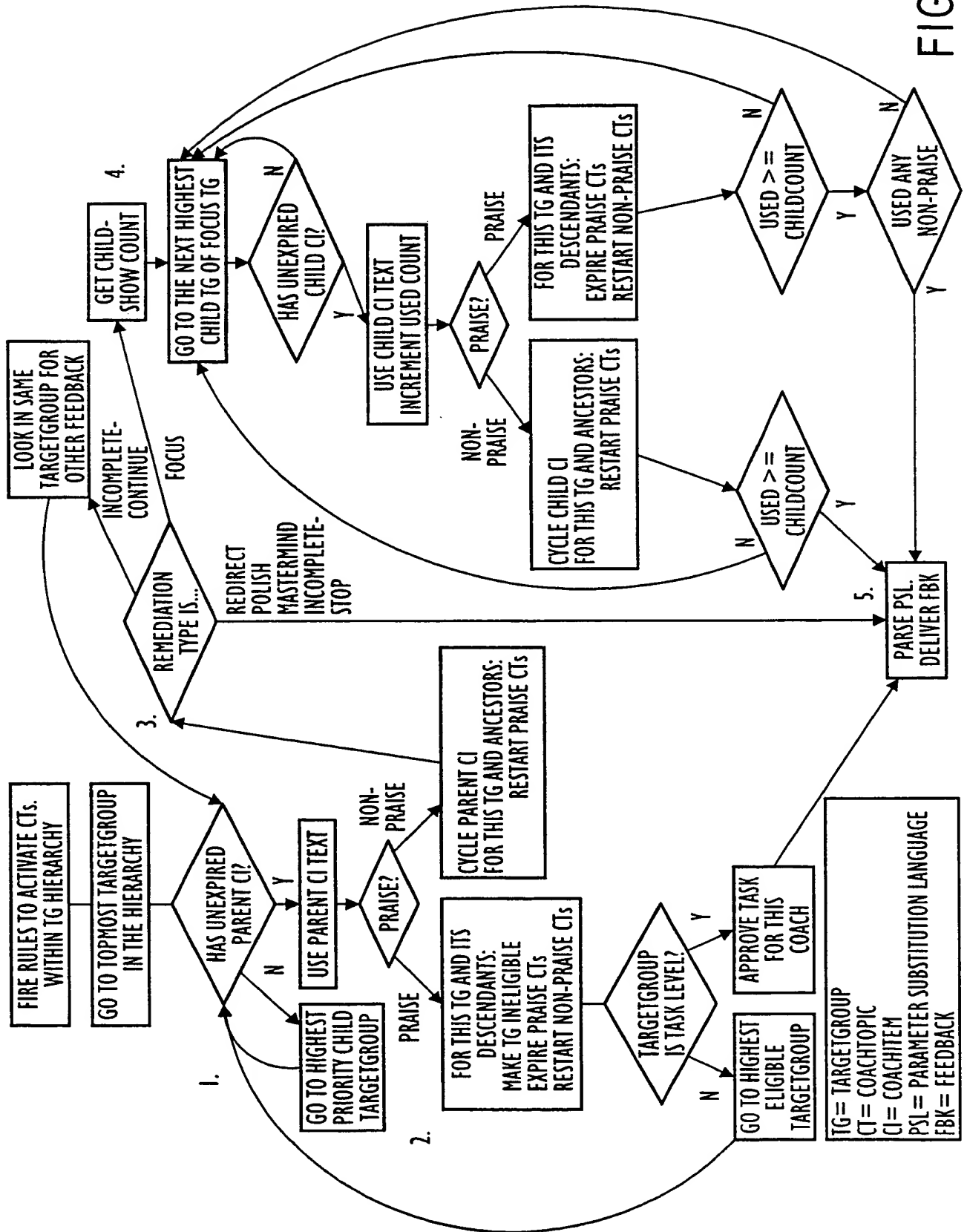


FIG. 23



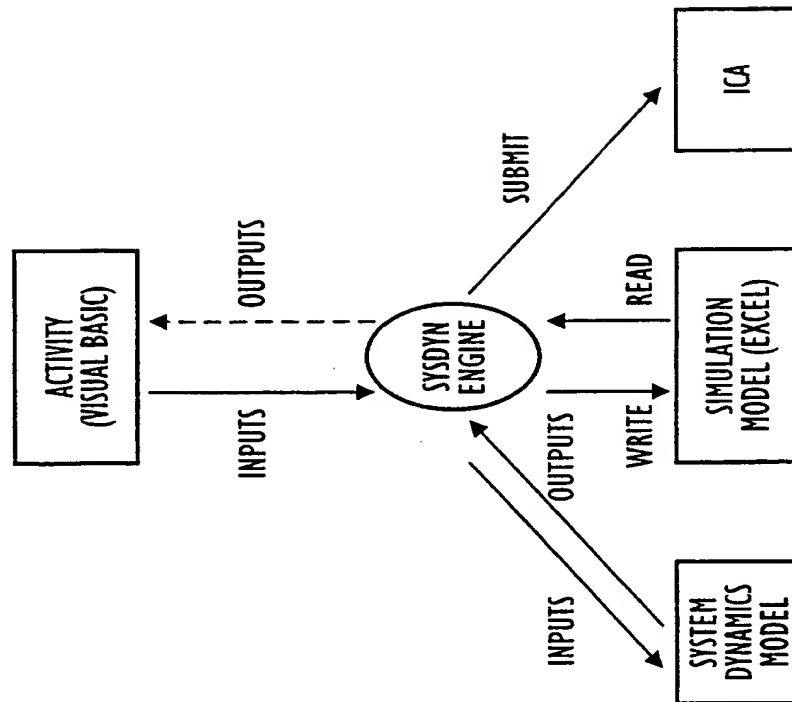


FIG. 27

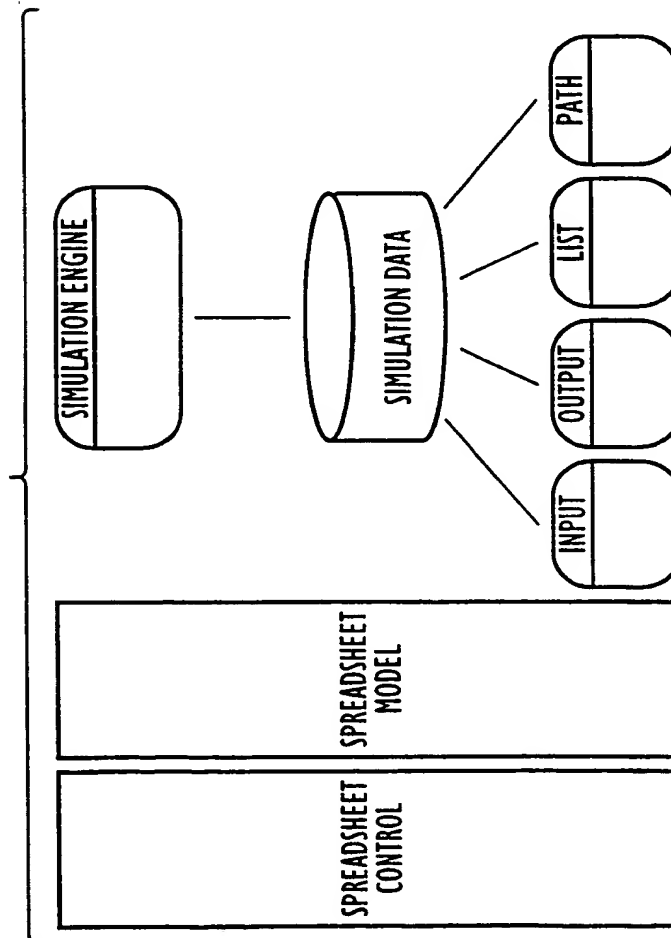


FIG. 25

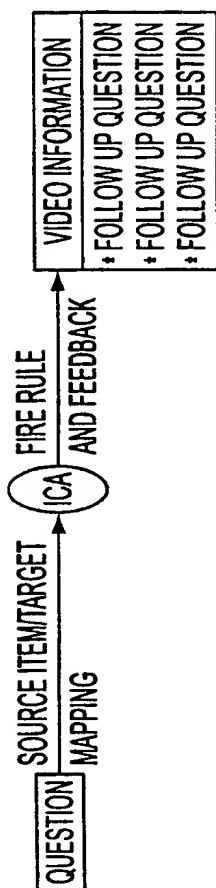


FIG. 28

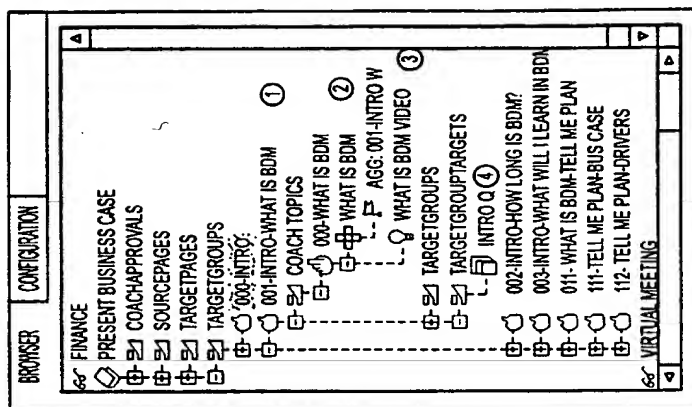


FIG. 29

THE LIST						
A	B	C	D	E	F	G
13	QUESTION 3					
14	A IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:					
15		HAMMER		\$13.00		
16		SAW		\$15.00		
17		SCREWDRIVER		\$7.00		
18		CHISEL		\$4.00		
19		PAIL		\$12.50		
20		SANDPAPER		\$0.50		
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00					
22						
23			DESCRIPTION			
24	-ANY LIST-1211	\$7.00	SCREWDRIVER			
25	-ANY LIST-1213	\$12.50	PAIL			
26	-ANY LIST-1214	\$0.50	SANDPAPER			
27						
28						
29						
30						

FIG. 26

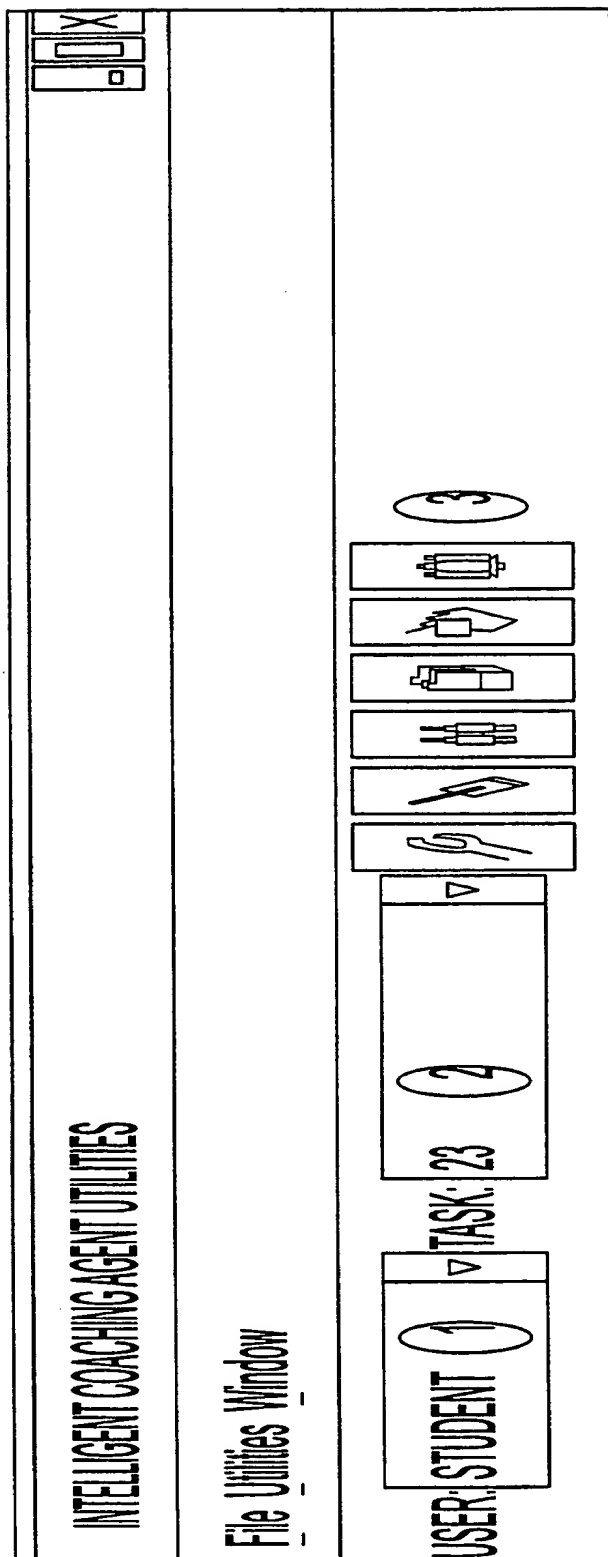


FIG. 30